

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Monroe Central School Corp (6820)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,414,436	\$1,586,754	\$1,542,268	\$1,854,860	31%	17%	20%
	11300 Regular Programs; High School	\$1,235,194	\$1,352,883	\$1,439,732	\$1,692,926	37%	25%	18%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$41,399	\$52,622	\$54,429	n/a	31%	3%
	11420 Vocational Education; Agriculture B	\$29,738	\$44,178	\$46,315	\$51,249	72%	16%	11%
	11450 Vocational Education; Consumer and Homemaking	\$84,370	\$87,555	\$89,360	\$108,627	29%	24%	22%
	11510 Vocational Education; Cooperative Education	\$45,582	\$25,372	\$25,794	\$27,259	-40%	7%	6%
	11900 2007 Account Code - Other Regular Programs	\$360	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$65	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$22,653	\$45,335	\$44,810	\$30,580	35%	-33%	-32%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$39,292	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$130,878	\$251,787	\$307,693	\$318,628	143%	27%	4%
	12350 Physical Impairment; Homebound	\$1,831	\$0	\$1,670	\$1,280	-30%	n/a	-23%
	12510 Culturally Different; Communication Disorders	\$68,797	\$43,731	\$50,530	\$73,449	7%	68%	45%
	12520 Culturally Different; Compensatory	\$0	\$0	\$1,539	\$535	n/a	n/a	-65%
	12610 Learning Disability	\$21,712	\$73,510	\$84,591	\$100,044	361%	36%	18%
	12710 Equal Opportunity At Risk	\$26,342	\$33,274	\$42,510	\$49,321	87%	48%	16%
	12810 Special Education Preschool	\$20,625	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$0	\$1,614	\$968	\$2,186	n/a	35%	126%
	14300 Summer School Programs; High School	\$7,557	\$6,544	\$2,555	\$0	-100%	-100%	-100%
	16100 Remediation Testing	\$42,009	\$27,205	\$16,985	\$18,139	-57%	-33%	7%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$57,931	\$56,039	\$72,120	\$73,556	27%	31%	2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$26,383	\$77,878	\$59,632	\$57,278	117%	-26%	-4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,542	\$81,097	\$76,861	\$80,045	> 500%	-1%	4%
	22220 Library/Media Services; School Library	\$118,216	\$113,683	\$117,347	\$107,267	-9%	-6%	-9%
	22230 Library/Media Services; Audiovisual	\$1,739	\$720	\$512	\$672	-61%	-7%	31%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,870	\$76,412	\$147,660	\$102,494	> 500%	34%	-31%
	24100 Office of The Principal	\$225,217	\$427,761	\$418,309	\$504,735	124%	18%	21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$79,661	\$74,101	\$57,605	\$84,756	6%	14%	47%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$11,357	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$20,000	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$176,624	\$240,829	\$253,647	\$134,154	-24%	-44%	-47%
Student Academic Achievement Total		\$3,841,330	\$4,769,661	\$4,953,633	\$5,599,117	46%	17%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$5,000	\$3,408	\$3,325	n/a	-34%	-2%
	21220 Guidance Services; Counseling Services	\$51,602	\$58,447	\$58,280	\$69,656	35%	19%	20%
	21340 Health Services; Nurse Services	\$38,009	\$55,363	\$54,977	\$60,165	58%	9%	9%
	21390 Health Services; Other Health Services	\$0	\$297	\$0	\$0	n/a	-100%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$7,219	\$7,463	\$5,678	n/a	-21%	-24%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$52,481	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$13,921	\$13,260	\$12,721	\$13,382	-4%	1%	5%
	23120 Board of Education; Service Area Assistants	\$60,641	\$80,216	\$82,791	\$66,426	10%	-17%	-20%
	23210 Executive Administration; Office of The Superintendent	\$73,269	\$94,727	\$106,655	\$130,732	78%	38%	23%
	23290 Executive Administration; Other Executive Administration Services	\$515	\$12,528	\$16,496	\$4,938	> 500%	-61%	-70%
	25740 Personnel Services; Noninstructional Personnel Training	\$805	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$69,454	\$64,145	\$38,596	n/a	-44%	-40%
Student Instructional Support Total		\$238,762	\$396,512	\$406,935	\$445,378	87%	12%	9%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,356	\$0	\$2,886	\$6,003	79%	n/a	108%
	23160 Board of Education; Promotion Expenses	\$2,815	\$3,081	\$5,386	\$4,644	65%	51%	-14%
	25160 Fiscal Services; Financial Accounting	\$1,248	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$517	\$314	\$0	n/a	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,481	\$815	\$1,428	n/a	-4%	75%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$24,067	n/a	n/a	n/a
	25920 Ditch Assessments	\$469	\$259	\$127	\$1,895	304%	> 500%	> 500%

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	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$225	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$464,980	\$601,028	\$622,568	\$667,768	44%	11%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$22,702	\$23,007	\$61,475	\$100,331	342%	336%	63%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$76,866	\$29,324	\$28,295	\$49,761	-35%	70%	76%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$134	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$18,285	\$84,364	\$52,587	\$41,982	130%	-50%	-20%
	27010 Student Transportation; Service Area Direction	\$67,660	\$51,500	\$52,500	\$109,384	62%	112%	108%
	27100 Student Transportation; Vehicle Operation	\$147,746	\$194,382	\$192,493	\$246,514	67%	27%	28%
	27200 Student Transportation; Monitoring Services	\$0	\$496	\$1,595	\$0	n/a	-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$85,993	\$136,769	\$130,558	\$184,686	115%	35%	41%
	27400 Student Transportation; Purchase of School Buses	\$106,062	\$85,654	\$333,615	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$7,212	\$16,760	\$14,453	\$12,734	77%	-24%	-12%
	27900 Student Transportation; Other Student Transportation Services	\$1,064	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$101,618	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$131,178	\$187,600	\$201,922	\$231,349	76%	23%	15%
	31900 Other Food Services	\$8,449	\$10,280	\$8,312	\$7,504	-11%	-27%	-10%
	33200 Community Recreation	\$12,103	\$8,573	\$3,000	\$3,000	-75%	-65%	0%
	33400 Athletic Coaches	\$46,904	\$85,742	\$101,462	\$108,672	132%	27%	7%
	33910 High School Band Uniforms	\$0	\$6,317	\$0	\$0	n/a	-100%	n/a
	33990 Other Community Services; Other	\$0	\$1,532	\$14,332	\$140	n/a	-91%	-99%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$13,332	\$16,130	\$32,632	n/a	145%	102%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$6,659	\$4,493	\$4,493	\$14,001	110%	212%	212%
Overhead and Operational Total		\$1,313,726	\$1,546,490	\$1,849,318	\$1,848,496	41%	20%	0%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$416,537	\$39,011	\$68,199	\$54,053	-87%	39%	-21%
	43000 Facilities Acquisition and Construction; Professional Services	\$68,633	\$12,657	\$11,330	\$9,697	-86%	-23%	-14%
	45100 Building Acquisition, Construction and Improvements	\$0	\$13,429	\$53,673	\$288,297	n/a	> 500%	437%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$176,857	\$9,927	\$59,898	\$121,301	-31%	> 500%	103%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$124	\$194,464	\$116,228	\$23,312	> 500%	-88%	-80%
	51100 Debt Services; Principal on Debt; Bonds	\$10,000	\$48,333	\$60,000	\$60,000	500%	24%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$397,919	\$108,539	\$88,319	\$86,294	-78%	-20%	-2%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$209,125	\$211,670	\$208,795	n/a	0%	-1%
	54100 2007 Account Code - Veterans' Memorial Fund	\$13,845	\$10,875	\$11,673	\$5,361	-61%	-51%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$5,313	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$128,026	\$265,523	\$279,326	\$131,843	3%	-50%	-53%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$131,271	n/a	n/a	n/a
Nonoperational Total		\$1,211,942	\$911,884	\$960,315	\$1,125,537	-7%	23%	17%
prorated								
	26491 2007 Account Code - PERF	\$45,368	\$41,567	\$46,888	\$22,099	-51%	-47%	-53%
	26492 2007 Account Code - Social Security	\$317,423	\$374,521	\$383,832	\$190,439	-40%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$8,356	\$7,996	\$21,733	\$6,865	-18%	-14%	-68%
	26494 2007 Account Code - Group Insurance	\$277,267	\$496,136	\$570,319	\$303,353	9%	-39%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$393	\$9,946	\$1,489	\$793	102%	-92%	-47%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$34,555	\$51,533	\$47,718	\$19,798	-43%	-62%	-59%
prorated Total		\$683,362	\$981,699	\$1,071,978	\$543,347	-20%	-45%	-49%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$1,008	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$1,008	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
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Biannual Financial Report Data**

Monroe Central School Corp (6820)

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$4,360,017	\$5,519,339	\$5,798,078	\$6,006,393	38%	9%	4%	59.8%	64.1%	62.7%	62.8%
Student Instructional Support	\$273,504	\$459,783	\$474,726	\$476,348	74%	4%	0%	3.8%	5.3%	5.1%	5.0%
Overhead and Operational	\$1,443,660	\$1,715,240	\$2,009,060	\$1,953,598	35%	14%	-3%	19.8%	19.9%	21.7%	20.4%
Nonoperational	\$1,211,942	\$911,884	\$960,315	\$1,125,537	-7%	23%	17%	16.6%	10.6%	10.4%	11.8%
Not Categorized	\$1,008	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$7,290,131	\$8,606,246	\$9,242,179	\$9,561,875	31%	11%	3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	63.6%	69.5%	67.9%	67.8%